

Chapter 6 Uniform Reporting of Assessments and Collections

RULE 6.0

UNIFORM REPORTING OF ASSESSMENTS.

STATUTORY AUTHORITY ACA 26-28-108

STAUTTORY AUTHORITY ACA 26-28-304

On or before March 15th of each year the Preparer of the Tax Books for each county shall provide a copy of the Abstract of Assessments to the Assessment Coordination Department. Said copy of Abstract of Assessments shall be the same as reported to the Arkansas Department of Education on or before March 15th of each year and shall include the total assessment by school district that was delivered to the County Tax Collector (Tax Books) for tax collection purposes.

RULE 6.1

UNIFORM REPORTING OF DELINQUENT TAXES

If not included in the above Abstract of Assessments as defined in rule 6.0, the following items relating to real property assessments shall be added:

1. Current year delinquent assessments;
2. Previous year delinquent assessments;
3. Delinquent assessment certified to the State of Arkansas Office of Commissioner of State Lands (two year delinquent).

RULE 6.2

UNIFORM REPORTING OF COUNTY TAX SETTLEMENTS

STATUTORY AUTHORITY ACA 26-26-2001

On or before February 15 the Preparer of the Tax Books shall provide to the Assessment Coordination Department:

1. A copy of the final tax settlement filed with and approved by the County Court on or before December 31 of the previous year.-
2. Delinquent personal taxes collected in the previous calendar year as reflected on the County Clerk's monthly distributions to the taxing districts. The monthly distribution information provided shall be for January through December collections, regardless of actual distribution date.
3. Delinquent real estate taxes collected in the previous calendar year as reflected in the County Clerk's monthly distributions to the taxing districts. The monthly distribution information provided shall be for January through December collections, regardless of actual distribution date.
4. Delinquent real estate taxes distributed in the previous calendar year by the County Treasurer from real estate taxes collected by the State of Arkansas, Office of the Commissioner of State Lands.

5. Homestead taxes received by the State of Arkansas distributed in the previous calendar year to the taxing districts by the County Treasurer.
6. Interest earned on funds by the County Tax Collector and or County Treasurer for the previous calendar year that were distributed to the taxing districts.
7. The net County Treasurer's commission allocated to the taxing districts for the previous calendar year.
8. If not included on the final tax settlement as defined in rule 6.2, item number 1, the County Tax Collector's excess commission for the previous calendar year that was distributed to the taxing districts.